

## Chapter 39

### Plastics and articles thereof

#### Notes.

1.- Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2.- This Chapter does not cover :

- (a) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Gum resins or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (i) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (j) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (k) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (l) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (m) Plaits, wickerwork or other articles of Chapter 46;
- (n) Wall coverings of heading 48.14;
- (o) Goods of Section XI (textiles and textile articles);
- (p) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (q) Imitation jewellery of heading 71.17;
- (r) Articles of Section XVI (machines and mechanical or electrical appliances);
- (s) Parts of aircraft or vehicles of Section XVII;
- (t) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (u) Articles of Chapter 91 (for example, clock or watch cases);
- (v) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (w) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (x) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (y) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :

- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading 39.10);
- (e) Resols (heading 39.09) and other prepolymers.

4.- The expression "copolymers" covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6.- In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms :

- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
- (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

8.- For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9.- For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10.- In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :

- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
- (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) Gutters and fittings therefor;
- (d) Doors, windows and their frames and thresholds for doors;
- (e) Balconies, balustrades, fencing, gates and similar barriers;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) Ornamental architectural features, for example, flutings, cupolas, dovescotes; and
- (i) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switchplates and other protective plates

#### **Subheading Notes.**

1.- Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :

(a) Where there is a subheading named "Other" in the same series :

- (1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
- (2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.

(3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.

(4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named "Other" in the same series :

(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single monomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2.- For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
		<b>I.- PRIMARY FORMS</b>																		
<b>39.01</b>		<b>Polymers of ethylene, in primary forms.</b>																		
	3901.10.00	- Polyethylene having a specific gravity of less than 0.94	kg					Free	Free			Free	Free	Free	Free	15%	10.0%		Rs.10/= per kg	
	3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	kg					Free	Free			Free	Free	Free	Free	15%	10.0%		Rs.10/= per kg	
	3901.30.00	- Ethylene-vinyl acetate copolymers	kg					Free	Free			Free	Free	Free	Free	15%	10.0%			
	3901.40.00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	kg					Free	Free			Free	Free	Free	Free	15%	10.0%			
	3901.90.00	- Other	kg					Free	Free			Free	Free	Free	Free	15%	10.0%			
<b>39.02</b>		<b>Polymers of propylene or of other olefins, in primary forms.</b>																		
	3902.10.00	- Polypropylene	kg					Free	Free			Free	Free	Free	Free	15%	10.0%		Rs.10/= per kg	
	3902.20.00	- Polyisobutylene	kg					Free	Free			Free	Free	Free	Free	15%	10.0%			
	3902.30.00	- Propylene copolymers	kg					Free	Free			Free	Free	Free	Free	15%	10.0%			
	3902.90.00	- Other	kg					Free	Free			Free	Free	Free	Free	15%	10.0%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>39.03</b>		<b>Polymers of styrene, in primary forms.</b>																		
		- Polystyrene :																		
	3903.11.00	-- Expansible	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		Rs.10/= per kg
	3903.19.00	-- Other	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3903.90	- Other :																		
	3903.90.10	--- Water based homopolymers and copolymers	kg					Free	Free			4%	1.5%		Free	Free	15%	10.0%	35%	
	3903.90.90	--- Other	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
<b>39.04</b>		<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>																		
	3904.10.00	- Poly(vinyl chloride), not mixed with any other substances	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		Rs.10/= per kg
		- Other poly (vinyl chloride) :																		
	3904.21.00	-- Non-plasticised	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3904.22.00	-- Plasticised	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3904.30.00	- Vinyl chloride-vinyl acetate copolymers	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3904.40.00	- Other vinyl chloride copolymers	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3904.50.00	- Vinylidene chloride polymers	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
		- Fluoro-polymers :																		
	3904.61.00	-- Polytetrafluoroethylene	kg					Free	Free			Free	Free	Free	Free	Free	15%	Ex		
	3904.69.00	-- Other	kg					Free	Free			Free	Free	Free	Free	Free	15%	Ex		
	3904.90.00	- Other	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
<b>39.05</b>		<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>																		
		- Poly(vinyl acetate) :																		
	3905.12.00	-- In aqueous dispersion	kg					Free	Free			4%	1.5%		Free	Free	15%	10.0%	35%	
	3905.19.00	-- Other	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
		- Vinyl acetate copolymers :																		
	3905.21.00	-- In aqueous dispersion	kg					Free	Free			4%	1.5%		Free	Free	15%	10.0%	35%	
	3905.29.00	-- Other	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3905.30.00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
		- Other :																		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	3905.91.00	-- Copolymers	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			
	3905.99.00	-- Other	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			
<b>39.06</b>		<b>Acrylic polymers in primary forms.</b>																		
	3906.10	- Poly(methyl methacrylate) :																		
	3906.10.10	--- In aqueous dispersion or solution	kg						Free	Free		4%	1.5%		Free	15%	10.0%	35%		
	3906.10.90	--- Other	kg						Free	Free		4%	1.5%	Free	Free	15%	10.0%			
	3906.90	- Other :																		
	3906.90.10	--- In aqueous dispersion or solution	kg						Free	Free		4%	1.5%	Free	Free	15%	10.0%	35%		
	3906.90.90	--- Other	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			
<b>39.07</b>		<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>																		
	3907.10.00	- Polyacetals	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			
	3907.20.00	- Other polyethers	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			
	3907.30.00	- Epoxide resins	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			
	3907.40.00	- Polycarbonates	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			
	3907.50	- Alkyd resins :																		
	3907.50.10	--- Alkyd resins without solvents	kg									Free	Free	Free	Free	15%	10.0%			
	3907.50.90	--- Other	kg									4%	1.5%		Free	15%	10.0%	10% or Rs.30/= per kg		
	3907.61.00	- Poly(ethylene terephthalate) : Having a viscosity number of 78 ml/g or higher	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			
	3907.69.00	-- Other	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			
	3907.70.00	- Poly(lactic acid)	kg						Free	Free		4%	1.5%	Free	Free	15%	Ex			
		- Other polyesters :																		
	3907.91.00	-- Unsaturated	kg						Free	Free		Free	Free	Free	Free	15%	10.0%	5%		
	3907.99.00	-- Other	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			
<b>39.08</b>		<b>Polyamides in primary forms.</b>																		
	3908.10.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or 6,12	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			
	3908.90.00	- Other	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>39.09</b>		<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>																		
	3909.10.00	- Urea resins; thiourea resins	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3909.20.00	- Melamine resins	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
		- Other amino-resins :																		
	3909.31.00	-- Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI )	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3909.39.00	-- Other	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3909.40.00	- Phenolic resins	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3909.50.00	- Polyurethanes	kg					Free	Free			Free	Free		Free	Free	15%	10.0%	5%	
<b>39.10</b>	3910.00.00	<b>Silicones in primary forms.</b>	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
<b>39.11</b>		<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b>																		
	3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3911.90.00	- Other	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
<b>39.12</b>		<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>																		
		- Cellulose acetates :																		
	3912.11.00	-- Non-plasticised	kg					Free	Free			Free	Free	Free	Free	Free	15%	Ex		
	3912.12.00	-- Plasticised	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3912.20.00	- Cellulose nitrates (including collodions)	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
		- Cellulose ethers :																		
	3912.31.00	-- Carboxymethylcellulose and its salts	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3912.39.00	-- Other	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		
	3912.90.00	- Other	kg					Free	Free			Free	Free	Free	Free	Free	15%	10.0%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>39.13</b>		<b>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.</b>																		
	3913.10.00	- Alginic acid, its salts and esters	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			
	3913.90.00	- Other	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			
<b>39.14</b>	3914.00.00	<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			
		<b>II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>																		
<b>39.15</b>		<b>Waste, parings and scrap, of plastics.</b>																		
	3915.10.00	- Of polymers of ethylene	kg	L					Free	Free		Free	Free	Free	Free	15%	10.0%			
	3915.20.00	- Of polymers of styrene	kg	L					Free	Free		Free	Free	Free	Free	15%	10.0%			
	3915.30.00	- Of polymers of vinyl chloride	kg	L					Free	Free		Free	Free	Free	Free	15%	10.0%			
	3915.90.00	- Of other plastics	kg	L					Free	Free		Free	Free	Free	Free	15%	10.0%			
<b>39.16</b>		<b>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.</b>																		
	3916.10.00	- Of polymers of ethylene <i>Cable Trunking made of insulating material (Casing)</i>	kg	S	7.50%				Free	Free		5%	4.5%		10%	15%	10.0%			
	3916.20.00	- Of polymers of vinyl chloride <i>Cable Trunking made of insulating material (Casing)</i>	kg	S					Free	Free		5%	4.5%		10%	15%	10.0%			
	3916.90.00	- Of other plastics	kg						Free	Free		5%	4.5%		15%	15%	10.0%	5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>39.17</b>		<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>																		
	3917.10.00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	kg						Free	Free		4%	1.5%		Free	15%	10%	15%		
		- Tubes, pipes and hoses, rigid :																		
	3917.21.00	-- Of polymers of ethylene	kg					Free	Free			5%	5%		15%	15%	10%	25%		
	3917.22	-- Of polymers of propylene :																		
	3917.22.10	--- Tubes of polymers of propylene of a length not exceeding 150 mm and having an inner diameter not exceeding 2.2 mm and outer diameter not exceeding 3.2 mm	kg					Free	Free			5%	4.5%		10%	15%	10%	15%		
	3917.22.90	--- Other	kg					Free	Free			5%	5%		15%	15%	10%	30%		
	3917.23.00	-- Of polymers of vinyl chloride	kg	S											15%	15%	10%	35%		
	3917.29	-- Of other plastics :																		
	3917.29.10	--- Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines	kg					Free	Free			5%	5%		15%	15%	10%			
	3917.29.90	--- Other	kg					Free	Free			5%	5%		15%	15%	10%	30%		
		- Other tubes, pipes and hoses :																		
	3917.31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa																		
	3917.31.10	--- Intended for transfer of liquefied petroleum gas	kg	S	Free			Free	Free			4%	1.5%		Free	15%	10%	15%		
	3917.31.90	--- Other	kg		Free			Free	Free			4%	1.5%		Free	15%	10%	15%		
	3917.32.00	-- Other, not reinforced or otherwise combined with other materials, without fittings	kg					Free	Free			5%	4.5%		10%	15%	10%	15%		
	3917.33.00	-- Other, not reinforced or otherwise combined with other materials, with fittings	kg												10%	15%	10%	15%		
	3917.39	-- Other	kg																	
	3917.39.10	--- Intended for transfer of liquefied petroleum gas	kg	S	9.0%			Free	Free			5%	4.5%		10%	15%	10%	15%		
	3917.39.90	--- Other	kg		9.0%			Free	Free			5%	4.5%		10%	15%	10%	15%		
	3917.40	- Fittings :																		
	3917.40.10	--- Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines	kg												15%	15%	10%	15%		





HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	3920.10.90	--- Other	kg												15%	15%	10%	15% or Rs.200/= per kg			
	3920.20	- Of polymers of propylene :																			
	3920.20.10	--- Unprinted and un-laminated, whether or not metallised	kg											Free	Free	15%	10%				
	3920.20.20	--- Strapping tapes	kg												15%	15%	10%	15%			
	3920.20.90	--- Other	kg												15%	15%	10%	15% or Rs.200/= per kg			
	3920.30	- Of polymers of styrene :																			
	3920.30.10	--- Of a thickness not exceeding 2 mm	kg						Free	Free		5%	5%		15%	15%	5%	15%			
	3920.30.20	--- Metallised	kg						Free	Free		5%	4.5%		15%	15%	10%				
	3920.30.90	--- Other	kg						Free	Free		5%	4.5%		15%	15%	10%	15% or Rs.200/= per kg			
		- Of polymers of vinyl chloride :																			
	3920.43	-- Containing by weight not less than 6% of plasticisers :																			
	3920.43.10	--- Unprinted and un-laminated, whether or not metallised, of a thickness not exceeding 0.30 mm	kg						Free	Free		Free	Free	Free	Free	15%	10%				
	3920.43.20	--- Other unprinted metallised	kg						Free	Free		Free	Free	Free	Free	15%	10%				
	3920.43.30	--- Printed sheets for manufacture of floor coverings, whether or not laminated with plastics, of a total thickness not exceeding 0.15 mm, and a width not less than 72 inches.	kg						Free	Free		5%	4.5%		15%	15%	10%	15%			
	3920.43.90	--- Other	kg						Free	Free		5%	4.5%		15%	15%	10%	15% or Rs.200/= per kg			
	3920.49	-- Other :																			
	3920.49.10	--- Shrink wrap film	kg						Free	Free		5%	4.5%		15%	15%	10%	15% or Rs.200/= per kg			
	3920.49.20	--- Film of a thickness not exceeding 0.35 mm and certified by Scretary, Ministry of Health as having been imported for packaging of pharmaceuticals	kg						Free	Free		5%	4.5%		15%	15%	10%				
	3920.49.30	--- Hi-barrier liner imported for the manufacture of bags for export of desiccated coconut	kg						Free	Free		5%	4.5%		15%	15%	10%				
	3920.49.40	--- Shrink foil imported for packing of rubber for export	kg						Free	Free		5%	4.5%		15%	15%	10%				
	3920.49.50	--- Unprinted and un-laminated, whether or not metallised	kg						Free	Free		Free	Free	Free	Free	15%	10%				
	3920.49.90	--- Other	kg						Free	Free		5%	4.5%		15%	15%	10%	15%			
		- Of acrylic polymers :																			



HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	3920.69.11	---- Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free		Free	Free	Free	Free	15%	10%			
	3920.69.19	---- Other	kg						Free	Free		Free	Free	Free	Free	15%	10%			
	3920.69.90	--- Other :	kg																	
	3920.69.91	---- Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free		5%	4.5%		15%	15%	10%	15% or Rs.200/= per kg		
	3920.69.99	---- Other	kg						Free	Free		5%	4.5%		15%	15%	10%	20% or Rs.200/= per kg		
		- Of cellulose or its chemical derivatives :																		
	3920.71	-- Of regenerated cellulose :																		
	3920.71.10	--- Printed	kg		13.50%				Free	Free		5%	5%		15%	15%	10%	30% or Rs.400/= per kg		
	3920.71.90	--- Other	kg		14.25%				Free	Free		5%	4.5%		15%	15%	10%	15% or Rs.200/= per kg		
	3920.73.00	-- Of cellulose acetate	kg						Free	Free		5%	4.5%		15%	15%	10%			
	3920.79	-- Of other cellulose derivatives:																		
	3920.79.10	--- Of cellulose nitrates plasticised	kg						Free	Free		5%	4.5%		15%	15%	10%			
	3920.79.20	--- Metallised	kg						Free	Free		5%	4.5%		15%	15%	10%			
	3920.79.90	--- Other	kg						Free	Free		5%	5%		15%	15%	10%	30% or Rs.400/= per kg		
		- Of other plastics :																		
	3920.91	-- Of poly(vinyl butyral) :																		
	3920.91.10	--- Metallised	kg						Free	Free		5%	4.5%		10%	15%	10%			
	3920.91.90	--- Other	kg						Free	Free		5%	5%		15%	15%	10%	30% or Rs.400/= per kg		
	3920.92	-- Of polyamides :																		
	3920.92.10	--- Unprinted and un-laminated, whether or not metallised	kg						Free	Free		Free	Free	Free	Free	15%	10%			
	3920.92.90	--- Other	kg						Free	Free		5%	4.5%		15%	15%	10%	15% or Rs.200/= per kg		
	3920.93.00	-- Of amino-resins	kg						Free	Free		5%	4.5%		15%	15%	10%			
	3920.94.00	-- Of phenolic resins	kg						Free	Free		5%	4.5%		15%	15%	10%			
	3920.99	-- Of other plastics :																		
	3920.99.10	--- Of silicone	kg						Free	Free		5%	4.5%		15%	15%	10%			
	3920.99.20	--- Of hardened proteins	kg						Free	Free		5%	4.5%		15%	15%	10%			
	3920.99.30	--- Metallised	kg						Free	Free		5%	4.5%		15%	15%	10%			
	3920.99.90	--- Other	kg						Free	Free		5%	5%		15%	15%	10%	30% or Rs.400/= per kg		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>39.21</b>		<b>Other plates, sheets, film, foil and strip, of plastics.</b>																		
		- Cellular :																		
	3921.11	-- Of polymers of styrene :																		
	3921.11.10	--- Of polystyrene not exceeding 2 mm in thickness	kg					Free	Free			5%	5%		15%	15%	10%	30%		
	3921.11.90	--- Other	kg					Free	Free			5%	4.5%		15%	15%	10%	10%		
	3921.12	-- Of polymers of vinyl chloride																		
	3921.12.10	--- "Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	kg					Free	Free			5% or RS.17/= per kg	4.5% or Rs.15/= per kg		15% or RS.50/= per kg	15%	10%	10%		
	3921.12.90	--- Other	kg					Free	Free			5% or RS.8/= per kg	5% or RS.8/= per kg		15% or RS.22/= per kg	15%	10%	15% or Rs.15/= per kg		
	3921.13	-- Of polyurethanes :																		
	3921.13.10	--- "Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	kg					Free	Free			Free	Free	Free	Free	15%	10%			
	3921.13.90	--- Other	kg					Free	Free			5%	5%		15%	15%	10%	15%		
	3921.14	-- Of regenerated cellulose :																		
	3921.14.10	--- Printed	kg												15%	15%	10%	30%		
	3921.14.90	--- Other	kg												15%	15%	10%	10%		
	3921.19	-- Of other plastics :																		
	3921.19.10	--- Of phenoplasts	kg					Free	Free			5%	4.5%		15%	15%	10%	10%		
	3921.19.20	--- Of aminoplasts	kg					Free	Free			5%	4.5%		15%	15%	10%	10%		
	3921.19.30	--- Of silicone	kg					Free	Free			5%	4.5%		15%	15%	10%	10%		
	3921.19.40	--- Of polyamides	kg					Free	Free			5%	4.5%		15%	15%	10%	10%		
	3921.19.50	--- Of copolymers of vinyl chloride and vinyl acetate	kg					Free	Free			5%	4.5%		15%	15%	10%	10%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	3921.19.90	--- Other	kg		13.5%					Free	Free		5%	5%		15%	15%	10%	25%		
	3921.90	- Other :																			
		--- Printed :																			
	3921.90.11	---- Aluminium foil backed polyethylene foil of a thickness exceeding 200µ and a width not exceeding 20cm, in reels, of which the PE surface is printed with the logo and/or the trade name of the product, for forming into flexible tubing for packing of consumables (for e.g. toothpaste, etc.)	kg													15%	15%	10%			
	3921.90.12	---- Polyethylene porous sheets with printed mark "Separator Only for Battery" backed with thin layer of fiber glass sheet	kg												Free	Free	15%	10%			
	3921.90.13	---- Polyethylene porous sheets with printed mark "Separator Only for Battery"	kg												Free	Free	15%	10%			
	3921.90.19	---- Other	kg													15%	15%	10%	15% or Rs.90/= per kg		
	3921.90.90	--- Other	kg												Free	Free	15%	10%			
<b>39.22</b>		<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>																			
	3922.10.00	- Baths, shower-baths, sinks and wash-basins	kg	TS					Free	Free			5%	5%		15%	15%	10%	50%		
	3922.20.00	- Lavatory seats and covers	kg		13.5%				Free	Free			5%	5%		15%	15%	10%	50%		
	3922.90	- Other :																			
	3922.90.10	--- Waterless unrinals using 'Key Valves'	kg	TS	Free				Free	Free			Free	Free	Free	Free	15%	10%			
	3922.90.90	--- Other	kg	TS	13.5%				Free	Free			5%	5%		15%	15%	10%	50%		
<b>39.23</b>		<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>																			
	3923.10	- Boxes, cases, crates and similar articles :																			
	3923.10.10	--- Containers imported for the packing of gems and jewellery	kg											7.5%	Free	Free	15%	10%			
	3923.10.20	--- Plastic cages for the transport of live poultry	kg												Free	Free	15%	10%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	3923.10.30	--- Plastic crates of a kind used for the transport of fruits and vegetables	kg												15%	15%	10%			
	3923.10.40	--- Polystyrene Boxes, Disposable	kg	L											15%	15%	10%	15%		
	3923.10.50	--- Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg												15%	15%	10%	15%		
	3923.10.90	--- Other- <b>Except Plastic Crates and Plastic Pallets</b>	kg	TS											15%	15%	10%	25%		
		- Sacks and bags (including cones) :																		
	3923.21	-- Of polymers of ethylene :																		
	3923.21.10	--- Made of sheeting with thickness of 40 microns and below	kg												15%	15%	10%	25%		
	3923.21.20	--- Other, heat shrinkable bags, printed for packing of poultry products	kg												Free	15%	10%	15%		
	3923.21.90	--- Other	kg												15%	15%	10%	25%		
	3923.29	-- Of other plastics :																		
	3923.29.10	--- Made of sheeting with thickness of 40 microns and below	kg	TS	11%										15%	15%	10%	25%		
	3923.29.20	--- Other, heat shrinkable bags, printed for packing of poultry products	kg	TS	Free										Free	15%	10%	10%		
	3923.29.30	--- Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg		11%										15%	15%	10%	15%		
	3923.29.90	--- Other	kg		11%										15%	15%	10%	25%		
	3923.30	- Carboys, bottles, flasks and similar articles:																		
	3923.30.10	--- Bottles blanks for blowing up in to bottles	kg												15%	15%	10%	15% or Rs.30/= per kg		
	3923.30.20	--- Bottles of a capacity not exceeding 300 ml	kg												15%	15%	10%	15% or Rs.30/= per kg		
	3923.30.90	--- Other	kg	TS											15%	15%	10%	30% or Rs.60/= per kg		
	3923.40.00	- Spools, cops, bobbins and similar supports	kg						Free	Free		Free	Free		Free	15%	10%	15% or Rs.30/= per kg		
	3923.50	- Stoppers, lids, caps and other closures :																		
	3923.50.10	--- Pre-formed shrink capsules	kg												15%	15%	10%			
	3923.50.90	--- Other	kg												15%	15%	10%	15%		
	3923.90	- Other																		
	3923.90.10	--- Collapsible tubes with pre-formed shoulder and ready for filling with tooth-pastes , as identifiable from printing ,with or without cap/ closure	kg												15%	15%	10%	5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	3923.90.20	--- Capsules used in the manufacture of pharmaceuticals or cosmetic products	kg													Free	15%	10%	5%		
	3923.90.90	--- Other	kg													15%	15%	10%	5%		
<b>39.24</b>		<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>																			
	3924.10	- Tableware and kitchenware :																			
	3924.10.10	--- Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg	TS		9.25% or Rs.13.5/= per kg			Free	Free		5% or Rs.9/= per kg	5% or Rs.9/= per kg		15% or Rs.27/= per kg	15%	10%	45% or Rs.188/= per kg			
	3924.10.90	--- Of other plastics (Camping Equipment only) Of other plastics	kg	TS		9.25% or Rs.13.5/= per kg			Free	Free		5% or Rs.9/= per kg	5% or Rs.9/= per kg		15% or Rs.27/= per kg	15%	10%	45% or Rs.188/= per kg			
	3924.90	- Other :																			
	3924.90.10	--- Teats for feeding bottles	kg			13.5%			Free	Free		5%	4.5%		15%	15%	10%				
	3924.90.20	--- Water bottles not more than 1 L, equipped with micro filters for the absorption of heavy metals, micro-organisms and chemicals	kg	TS		Free			Free	Free		5%	4.5%	Free	Free	15%	10%				
	3924.90.90	--- Other (Except hangers, Feeding Bottles, Baby Soother, Nipple Shield, Baby Teether only)	kg	TS		13.5% or Rs.23/= per kg			Free	Free		5% or Rs.9/= per kg	5% or Rs.9/= per kg		15% or Rs.27/= per kg	15%	10%	45% or Rs.188/= per kg			
<b>39.25</b>		<b>Builders' ware of plastics, not elsewhere specified or included (+).</b>																			
	3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l <i>Polyethylene water storage tanks.</i>	kg	TS TS/S					Free	Free		5%	4.5%		15%	15%	10%	10%			
	3925.20.00	- Doors, windows and their frames and thresholds for doors	kg	TS		13.5%			Free	Free		5%	5%		15%	15%	10%	30%			
	3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	TS		13.5%			Free	Free		5%	5%		15%	15%	10%	30%			
	3925.90.00	- Other	kg	TS		13.5%			Free	Free		5%	5%		15%	15%	10%	30% or			



HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
		<i>Polyethylene water storage tanks.</i>	kg	TS/S	13.5%					Free	Free		5%	5%		15%	15%	10%	Rs.30/=		
<b>39.26</b>		<b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>																			
	3926.10	- Office or school supplies :																			
	3926.10.10	--- Electronic duplicator stencils	kg						Free	Free			5%	4.5%		15%	15%	10%			
	3926.10.90	--- Other	kg	TS	13.50%				Free	Free			5%	5%		15%	15%	10%	20%		
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts) :																			
	3926.20.10	--- Life jackets	kg		14.25%				Free	Free			5%	4.5%		15%	15%	10%	10%		
	3926.20.20	--- Gloves	kg		14.25%				Free	Free			5%	5%		15%	15%	10%	10%		
	3926.20.90	--- Other	kg		13.50%				Free	Free			5%	5%		15%	15%	10%	10%		
	3926.30.00	- Fittings for furniture, coachwork or the like	kg	TS					Free	Free			5%	5%		15%	15%	10%	30%		
	3926.40.00	- Statuettes and other ornamental articles	kg	TS	13.5% or Rs.27/= per kg				Free	Free			5% or Rs.10/= per kg	5% or Rs.10/= per kg		15% or Rs.30/= per kg	15%	10%	30% or Rs.60/= per kg		
	3926.90	- Other :																			
	3926.90.10	--- Rawl Plugs	kg		Free				Free	Free			5%	4.5%	Free	Free	15%	10%			
	3926.90.20	--- Colostomy and urinary bags	kg						Free	Free			Free	Free	Free	Free	15%	10%			
	3926.90.30	--- Incubator trays, automatic water drinkers and feeding troughs for the poultry industry	kg						Free	Free			Free		Free	Free	Ex	10%			
	3926.90.40	--- Being parts of textile machinery of headings 84.44 to 84.48	kg						Free	Free			Free	Free	Free	Free	15%	10%			
	3926.90.50	--- Being parts of agricultural, dairy and poultry machinery and equipment	kg						Free	Free			Free	Free	Free	Free	Con	10%			
	3926.90.60	--- Handles for toothbrushes	kg	TS					Free	Free			Free	Free		Free	15%	10%	30% or Rs.150/= per kg		
	3926.90.70	--- Plastic beads	kg												Free	Free	15%	10%			
	3926.90.80	--- Hardened gelatin capsules	kg	L	Free				Free	Free			Free	Free	Free	Free	15%	5%			
	3926.90.91	---- Paddy Planting Trays	kg		14.4% or Rs.18/= per kg				Free	Free			5% or Rs.7/= per kg	5% or Rs.7/= per kg		15% or Rs.20/= per kg	15%	10%			

